

Relevant approaches to performing analysis of financial results of organization's activity with application of factor models

Kirpikov A., Nugaev F.

Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia

Abstract

© Medwell Journals, 2015. In this research, we provided detailed justification of application of factor analysis tools in the process of economic diagnostics of financial results of company's operational activity. The focus of research was on scientific discussion of computational algorithms of factor analysis of company's marginal profit. Generalization of digital data arrays allowed reflecting particular peculiarities of application of alternative factor models, to demonstrate the process of numeric measurement of factor attributes' influence at resulting index, to suggest approaches to interpretation of economic sense of analyzed factors. Polemical character of analyzed methodic approaches formed a basis of systematization of complex of backgrounds and objective limitations of their situational application. Necessity of further specification of primary diagnostics' results of changes in company's joint marginal profit, obtained with application of factor models, defined the feasibility of development of multidimensional rating algorithm for analysis of sales efficiency at the level of separate types of products.

<http://dx.doi.org/10.3923/ibm.2015.1727.1731>

Keywords

Algorithm, Analysis of marginal profit, Analysis of sales efficiency, Factor models of financial analysis, Index